



Department of Treasury
Internal Revenue Service

[REDACTED]

[REDACTED]

	[REDACTED]
Notice	CP3219A
Tax Year	2006
Notice date	June 19, 2008
Social Security number	[REDACTED]
AUR control number	[REDACTED]
To contact us	[REDACTED]
Last date to petition Tax Court	October 19, 2008
Page 1 of 5	

Notice of Deficiency

Increase in tax and notice of your right to challenge

We have determined that there is a deficiency (increase) in your 2006 income tax. You have the right to challenge the increase in U.S. Tax Court. This notice explains how the additional amount was calculated and how you can challenge the increase in U.S. Tax Court.

Summary

Increase in tax (deficiency)	\$2,519.00
Failure-to-file penalty	527.00

What you need to do immediately

Review this notice and compare our changes to the information on your 2006 tax return. NOTE: The amounts shown above may differ from your previous notice because not all items can be challenged in tax court.

If you agree with the changes we made

- Sign the enclosed Form 5564—Notice of Deficiency Waiver and mail it to us in the envelope provided.
- You can send a payment with Form 5564. Otherwise, you'll receive a bill for the amount due (including any interest and applicable penalties).

If you don't agree with the changes

- You have the right to challenge the increase in tax by filing a petition with the U.S. Tax Court by October 19, 2008. The Court can't consider your case if the petition is filed late. You can download a petition form and rules from www.ustaxcourt.gov or contact:

[REDACTED]

Continued on back...

Notice	CP3219A
Tax Year	2006
Notice date	June 19, 2008
Social Security number	

Page 2 of 5

What you need to do immediately—
continued

If you don't agree with the changes—**continued**

- If you want us to consider additional information, please mail it to us in the enclosed envelope immediately. Our consideration will not extend the October 19, 2008 deadline to file a petition with the U.S. Tax Court.

If we don't hear from you

If we don't receive your Form 5564—Notice of Deficiency Waiver, or you don't file a petition with the U.S. Tax Court by October 19, 2008, you'll receive a bill from us for the additional tax you owe plus any penalties and interest that apply.

Additional information

- Visit www.irs.gov/cp3219a.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM ().
- Review the enclosed Publication 3498-A, The Examination Process.
- Keep this notice for your records.
- If you'd like to authorize someone, in addition to you, to contact the IRS concerning this notice, please complete and send us the Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf. Download Form 2848 from www.irs.gov, or call 1-800-TAX-FORM () to request a copy.
- The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. You may be eligible for help from the Taxpayer Advocate Service (TAS) if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should. TAS is your voice at the IRS. TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation (this includes businesses as well as individuals). You can reach TAS by calling the TAS toll-free number at () or by contacting the local Taxpayer Advocate office at:



To learn more about TAS and your basic tax responsibilities, visit www.taxpayeradvocate.irs.gov.

- We're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account.

If you need assistance, please don't hesitate to contact us.

Changes to your 2006 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Wages	\$18,000	\$30,075	\$12,075
Other income	0	592	592
Nonemployee compensation	0	1,875	1,875
Income net difference			\$14,542
Miscellaneous deductions	12,000	11,709	291
Self-employment tax deduction	0	-132	-132
Deduction net difference			159
Change to taxable income			\$14,701
Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	\$32,000	\$46,701	\$14,701
Tax, line 44	4,000	6,254	2,254
Self-employment tax, line 58	0	265	265
Total tax, line 63	\$4,000	\$6,519	\$2,519
Tax you owe			\$2,519
Your payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 64	\$8,745	\$9,155	-\$410
Total payments			-\$410

Explanation of changes to your 2006 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Tax withheld

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	Hanson, CT 99999	SSN Form W-2		\$8,745	
Employer B	Hanson, CT 99999	SSN Form W-2		\$410	
Total tax withheld			\$8,745	\$9,155	\$410

Wages

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	Hanson, CT 99999	SSN Form W-2	\$18,000	\$18,000	\$0
Employer B	Hanson, CT 99999	SSN Form W-2	\$0	\$12,075	\$12,075

Total wages	\$18,000	\$30,075	\$12,075
--------------------	-----------------	-----------------	-----------------

Nonemployee compensation

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer & Partners	[REDACTED] Chambers, CT 00000	SSN [REDACTED] Form 1099-MISC	\$0	\$1,875	\$1,875

Other income

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer Casino	[REDACTED] Chambers, CT 00000	SSN [REDACTED] Form W-2G	\$0	\$592	\$592

Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.

Form W-2 or 1099 not received

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Schedule A miscellaneous deductions percentage limitation

Miscellaneous deductions are reduced by 2% of your adjusted gross income (Form 1040, line 37). Since we refigured your adjusted gross income, we also refigured your miscellaneous deduction.

Self-employment tax on self-employment (SE) income

Self-Employment (SE) generally includes nonemployee compensation and other income from part-time or full-time work and is subject to Self-Employment Tax. We figured the Self-Employment Tax on the net SE income reported on your return and/or on the underreported SE income. Self-Employment Tax consists of Social Security Tax of 12.4% and Medicare Tax of 2.9%. (Even if you have paid the maximum amount of Social Security Tax, you are still liable for additional Medicare Tax.) The deduction for one-half of the Self-Employment Tax is based on the change we made to your Self-Employment Tax. If you were an employee, you will be liable for income tax and the employee's share of Social Security (6.2%) and Medicare taxes (1.45%). Your social security account will be credited with the amount of Self-Employment income shown on this notice.

Overclaimed withholding

Our records indicate you are entitled to a lesser amount of withholding than the amount claimed on your tax return. Please send us a copy of Form(s) W-2, 1099, and/or over withholding documentation from the payer(s) to verify the additional withholding claimed on your tax return.

Notice	CP3219A
Tax Year	2006
Notice date	June 19, 2008
Social Security number	
Page 5 of 5	

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

Description	Amount
-------------	--------

Total failure-to-file	\$527.00
------------------------------	-----------------

When you file your tax return after the due date, we charge a penalty of up to 5% of the unpaid tax per month for no more than 5 months or up to 25% of the unpaid amount. If the return is more than 60 days late, we may charge the minimum of \$100 or 100% of the unpaid tax, whichever is less, for tax returns due before December 31, 2008. We count part of a month as a full month. (Internal Revenue Code section 6651)

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)